

**STATE AUDITOR'S OFFICE**  
**LEAVE INTERPRETATION 84-04<sup>1</sup>**

TO: Human Resources Directors

DATE: July 3, 1984

SUBJECT: Accrual of sick and vacation leave while an employee is on leave.

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**Question:**

Does an employee accrue annual and sick leave entitlements while taking annual leave if the employee never returns to duty?

If the employee returns to duty, does the employee accrue annual and sick leave entitlements over the period of absence immediately preceding the employee's return to duty?

Would a voluntary appearance by an employee at a scheduled agency event entitle the employee to receive accrued sick and annual leave without actually returning to and performing agency-related duties?

**Answer:**

**An employee who is on any type of paid leave that extends into the following month(s) will not have his or her annual and sick leave accruals posted until the employee return to duty.**

According to Texas Government Code, Sections 661.152 (j) and 661.202 (k), an employee who is on leave on the first workday of a month may not take vacation or sick leave accrued for that month until the employee has returned to duty. Upon returning to duty, an employee's non-posted accruals are to be credited [Texas Government Code, Sections 661.152 (e) and 661.202 (b)].

Because the agency has the prerogative to assign duties, responsibilities, and working hours, whether an employee is voluntarily appearing at a scheduled agency event makes him or her eligible for leave accruals is left to the agency's discretion.

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<sup>1</sup> This is an updated version of this State Auditor's Office Leave Interpretation. It was updated in 2011 to primarily reflect statutory changes. The previous version can be found at [http://www.hr.sao.state.tx.us/Statutes/LI84-04\\_old.html](http://www.hr.sao.state.tx.us/Statutes/LI84-04_old.html)